

EXHIBIT 65

From: Wayne Corona <wcorona@mastersrx.com>
Sent: Thursday, October 20, 2011 10:16 PM
To: Harper, Karen <Karen.Harper@Covidien.com>
Cc: Ratliff, Bill <Bill.Ratliff@Covidien.com>; Jennifer Seiple <jseiple@mastersrx.com>
Subject: FW: pharmacies noted in Covidien letter

Karen: we are in receipt of your e-mail directed to Jennifer Seiple dated 10/17/2011. Below is list of pharmacies mentioned in your attachment # 1 with the dates that "Our SOMS SYSTEM" has identified as pharmacies needing to be cut off and reported to the DEA. As you can see the dates of termination pre-date your notification. These names have been sent to the DEA, as per our MOA, by the 15th of the following month advising them of our account closure.

These accounts were identified by our SOMS using the many parameters built into the system including, but not limited to , size, frequency and pattern. In addition our compliance department checks the primary physicians and their zip codes as a way of spotting diversionary patterns. After all why would a pharmacy in Tennessee fill a prescription written in an Atlanta pain clinic for Oxycodone 30mg. Other checks include the percentage of prescriptions filled for patients written by pain clinics, either local or especially out of town. There are a host of additional checks we use and information we gather in order to comply fully with the CFR, as I am sure you do.

In your last two letters to Masters you have judged our SOMS to be Inadequately robust. Yet somehow we identified these accounts well before you! Therefore, in the spirit of cooperation, I am preparing to send you a complete listing of all the accounts that we have closed and reported to the DEA in the hope that by sharing information we both can be more effective.

Thanks Karen

Wayne A. Corona, President, Masters Pharmaceutical

From: Jennifer Seiple
Sent: Thursday, October 20, 2011 3:22 PM
To: Wayne Corona
Subject: pharmacies noted in Covidien letter

Last control purchase and placed on termination

Gulf Coast -10/28/10.

Caremed /Brooks Pharmacy- 10/4/10

Island Drug- 6/3/10

Cape Coral Express Pharmacy-2/21/11

David's Pharmacy and Surgical- 3/30/11

Robert's Drug #4- 2/22/11

Ber Corporation dba White Cross- 7/1/11

Lam's Pharmacy – 7/6/11

Spring Valley Pharmacy -7/18/11

Metro Drugs-9/21/11



Southwest Pharmacies Inc -3-9-09

Metro Drugs- First order placed reported as suspicious 9/21/11

Lifefirst Pharmacy LLC- 5/5/11 new account DD determined no control no exceptions until site visit due to business model disclosed in due diligence terminated indefinitely after site visit on 9/21/11

Medical Towers Pharmacy –never sold to them account has always been on no controls due to no due diligence was completed.

Pharmalife Consultant inc-no info on file; per policy no controls Florida pharmacy

Cabana Pharmacy no info on file; per policy no controls Florida pharmacy

Lowes Drug-no info on file

Health Center Pharmacy-no info on file

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